



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Saturday

2024 മാർച്ച് 30
30th March 2024

1199 മീനം 17
17th Meenam 1199

1946 ചൈത്രം 10
10th Chaithra 1946

നമ്പർ
No.

1219

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.56/2024/TAXES.

Dated, Thiruvananthapuram, 30th March, 2024.

17th Meenam, 1199.

S. R. O. No. 352/2024

In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby make the following amendment in the notification issued under G.O. (P) No.181/2017/TAXES.



dated 6th December, 2017 and published as S.R.O. No. 782/2017 in the Kerala Gazette Extraordinary No. 2687 dated 6th December, 2017, namely: -

AMENDMENT

In the said notification, with effect from the 1st day of October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words, brackets, letter and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala exempted all taxpayers excluding those paying tax under section 10 of the Act, from payment of tax on advances received in case of supply of goods as per the notification issued under G.O. (P) No.181/2017/TAXES. dated 6th December, 2017 and published as S.R.O. No. 782/2017 in the Kerala Gazette Extraordinary No. 2687 dated 6th December, 2017. Now, on recommendations of the Goods and Services Tax Council, the Government of Kerala have decided to amend the said notification to exclude specified actionable claims from the said notification.

The notification is intended to achieve the above object.

